Just three months ago, this Congress left Washington, having passed a budget none of us could take pride in, a budget filled with gimmicks, so-called emergency spending, and special interest earmarks. Now we are starting off this new session on the same track of fiscal irresponsibility and unresponsiveness to real issues. The one difference is that, instead of a single massive tax cut along the lines of that rejected by the American public last year and still proposed by the Republican front-runner, the majority in Congress is pursuing a piecemeal strategy. They are offering last year's rejected tax bill, only repackaged in smaller chunks.

Today's so-called marriage tax reform is the first piece. Instead of targeting tax relief to the people who need it most, this bill is replete with other special interest provisions that will cost almost \$200 billion over the next ten years. Only about half the proposed tax benefit goes to tax filers who currently pay a marriage penalty. Even less relief goes to those most in need, since about 70 percent of the benefits will go to couples earning more than \$70,000 per year. Ironically, this bill does nothing to address the growing problems of working families being forced to pay the Alternative Minimum Tax.

In short, the majority's approach is to spend more money than we need or can afford in order to help the people who need help the least, while it shortchanges those who need help the most - the working poor and lower income families, who have seen their income fallen by about 9 percent.

The Democratic alternative takes a different approach. It is targeted toward the people who most need help. It doubles the standard deduction, adjusts the AMT so that families will receive the full benefit of the standard deduction, and addresses the marriage penalty in the EITC, providing greater relief for the working poor and near-poor families. Not only will targeting aid this way help those who need it most, it will save money - money that we can use to pay down the debt, protect Social Security and Medicare, and fund what my constituents tell me are their priorities: education, environmental protection and prescription drug benefits. This is what the American people want, what is needed in my district, and above all, something could be accomplished in a heartbeat with no partisan rancor.

I hope we can start working together today to make our tax system fairer and to help people who need it most.